



80 South Jefferson Road
Whippany, NJ 07981

Regina McNeil
Vice President of Legal & General Counsel

Voice: 973-884-8168
Fax: 973-884-8372

February 16, 2007

Mike Foster
President
Twin Valley Telephone, Inc.
22 Spruce Street
Miltonvale, Kansas 67466

Dear Mr. Foster:

Mark Schreffler asked that I contact you to explain NECA's position that the waivers granted to Twin Valley pursuant to the Wireline Competition Bureau's (WCB or Bureau) September 11, 2006 order were effective on September 11 and not retroactive to March 1, 2006.

According to Commission rules, orders in non-rulemaking proceedings are effective upon public notice, which is typically the date the order is released. Thus, absent any indication otherwise, the Twin Valley waiver order is effective the date it was released, *i.e.*, September 11, 2006. Although we appreciate your situation, unfortunately there is no mention of March 1 anywhere in the order or anything else to indicate that the Bureau intended to make the order retroactive to March 1, 2006.

In making this judgment, we considered your position that a March 1 effective date is supported by the Bureau's statement in paragraph 10 that "waiver [of section 69.3(e)(11)] would enable Twin Valley to include the acquired access lines in the NECA carrier common line tariff upon the closing date of its acquisition transaction with United." However, the FCC uses virtually the identical wording every time it addresses 69.3(e)(11) waivers, so we do not feel that its use in this instance is dispositive. Furthermore, the statement occurs only once in a background section for this specific rule and is not repeated either in the study area waiver section or ordering clauses. Finally, that same paragraph identifies the next annual access tariff filing effective date after the date of closing as July 1, 2007. If the Bureau intended to recognize the March 1, 2006 closing date, the next annual filing effective date would have been July 1, 2006.

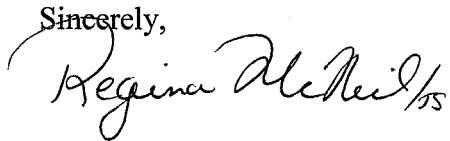
Last year, NECA had a similar situation involving another local exchange carrier (MebTel). We discussed the MebTel retroactivity issue with Dave Cosson and USAC,

Mike Foster
February 16, 2007
Page 2

and USAC determined that they could not acknowledge a retroactive effective date either. To be consistent in our dealings with pool members, we must therefore treat Twin Valley's situation in the same manner. We understand that both MebTel and Twin Valley have sought clarification from the Commission, and we hope you are able to reach early resolution of this matter.' As always, we would be happy to accompany you to meet with Commission staff on this and are prepared to implement the Commission's ultimate decision.

Should you have any questions please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Regina McNeil".

cc: Mark Schreffler, NECA Board of Directors
Dave Cosson, Esq.

¹ Twin Valley has also separately sought review of the Bureau's denial of Twin Valley's Petition for Clarification or Expedited Waiver of Section 54.305, which was also addressed in the September 11, 2006 Order.